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Financing of the United Nations Operation in Côte d'Ivoire

Budget performance for the period from 1 July 2014 to 30 June 2015 and proposed budget for the period from 1 July 2016 to 30 June 2017 of the United Nations Operation in Côte d'Ivoire

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2014/15	$493,570,300
Expenditure for 2014/15	$461,512,200
Unencumbered balance for 2014/15	$32,058,100
Appropriation for 2015/16	$402,794,300
Projected expenditure for 2015/16[a]	$381,324,200
Estimated unencumbered balance for 2015/16[a]	$21,470,100
Proposal submitted by the Secretary-General for 2016/17	$320,709,000
Recommendation of the Advisory Committee for 2016/17	$160,354,500

[a] Estimates as at 29 February 2016.

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I. Introduction

1. **The recommendations of the Advisory Committee on Administrative and Budgetary Questions on the proposed budget of the United Nations Operation in Côte d'Ivoire (UNOCI) for the period from 1 July 2016 to 30 June 2017 are contained in paragraphs 11, 13 and 14 below.** The Committee has made recommendations and observations on specific issues, where appropriate, in the paragraphs below.

2. During its consideration of the report of the Secretary-General on the financing of UNOCI (A/70/753), the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses dated 14 April 2016. The documents reviewed and those used for background information by the Committee are listed at the end of the present report. The detailed comments and recommendations of the Committee on the findings of the Board of Auditors on United Nations peacekeeping operations for the period from 1 July 2014 to 30 June 2015 and on cross-cutting issues related to peacekeeping operations can be found in its related reports (see A/70/803 and A/70/742, respectively).

II. Budget performance for the period from 1 July 2014 to 30 June 2015

3. In its resolution 68/285, the General Assembly appropriated an amount of $493,570,300 gross ($484,674,300 net) for the maintenance of the Operation for the period from 1 July 2014 to 30 June 2015. The total amount has been assessed on Member States. Expenditure for the period totalled $461,512,200 gross, which resulted in an unencumbered balance of $32,058,100, corresponding to a budget implementation rate of 93.5 per cent, compared with the budget implementation rate of 93.6 per cent for the period from 1 July 2013 to 30 June 2014. An analysis of variances is provided in section IV of the report of the Secretary-General on the budget performance of UNOCI for the period from 1 July 2014 to 30 June 2015 (see A/70/586).

4. In his report, the Secretary-General indicates that the overall underexpenditure is attributable to reduced requirements under all three groups of expenditure:

(a) The reduced requirement under military and police personnel was attributable mainly to higher actual average vacancy rates combined with currency depreciation. The reduced requirements were partially offset by additional requirements with respect to contingent-owned equipment, owing to the reconfiguration of the infantry battalion to a regional quick reaction force, the delayed repatriation of troops and the unplanned deployment of a contingent unit; and an increase in the cost of travel (ibid., paras. 70-74).

(b) The reduced requirement under civilian personnel was attributable mainly to higher actual average vacancy rates and lower actual average deployment of 7 correction officers compared with the budgeted average strength of 44 officers. The reduced requirement was partially offset by higher requirements for national staff with respect to common staff costs (ibid., paras. 75-78).

(c) The reduced requirement under operational costs was due mainly to the lower requirements under all items of expenditure as a result of the downsizing of the Operation. The overall reduced requirements were partially offset by increased requirements for other freight and related costs due to the repatriation of contingent-owned and United Nations-owned equipment (ibid., paras. 79-91).

III. Financial position and information on the performance for the current period

5. The Advisory Committee was informed that, as at 29 February 2016, a total of $5,787,126,800 had been assessed on Member States in respect of UNOCI since its inception. Payments received as at the same date amounted to $5,659,043,300, leaving an outstanding balance of $128,083,500. The Committee was also informed that, as at 31 December 2015, $15,950,700 was owed for troops and $14,573,200 was owed for contingent-owned equipment. As at 14 March 2016, the Operation had a cash balance of $171,375,300. After subtracting a three-month operating reserve of $62,724,000, the remaining amount of cash was $108,651,300.

6. With regard to death and disability compensation, the Advisory Committee was informed that, as at 30 March 2016, $5,496,300 had been paid in respect of 136 claims since the inception of the Operation. One claim was pending. **The Advisory Committee trusts that the outstanding claim will be settled expeditiously.**

7. The Advisory Committee was informed that, as at 29 February 2016, the incumbency for UNOCI was as follows:

Posts	*Authorized*[a]	*Encumbered*	*Vacancy rate (percentage)*
Military observers	192	184	4.2
Military contingents	5 245	4 463	14.9
United Nations police	500	389	22.2
Formed police unit personnel	1 000	991	0.9
Posts			
International staff	358	298	15.8
National staff	712	647	7.6
General temporary assistance			
International staff	–	–	–
National staff	1	1	–
United Nations Volunteers	154	135	12.3

[a] Represents the highest authorized/approved strength for the period.

8. The Advisory Committee was also provided with information showing current and projected expenditure for the period from 1 July 2015 to 30 June 2016, with reasons for variances. Expenditure for the period as at 29 February 2016 amounted to $304,561,800 gross ($300,549,000 net) against an appropriation of $402,794,300 gross ($395,517,400 net). At the end of the current financial period, the Operation

projects a total expenditure of $381,324,200, leaving a projected unencumbered balance of $21,470,100, or 5.3 per cent, of the approved appropriation.

IV. Proposed budget for the period from 1 July 2016 to 30 June 2017

A. Mandate and planned results

9. The mandate of UNOCI was established by the Security Council in its resolution 1528 (2004). The Operation is mandated to help the Security Council achieve an overall objective, namely, to support the Government in stabilizing the security situation in Côte d'Ivoire and to make progress towards the achievement of lasting peace and stability (see A/70/586, summary). The most recent extension of the mandate was authorized by the Council in its resolution 2284 (2016) of 28 April 2016, by which the Council decided to extend the mandate of the Operation for a final period until 30 June 2017. In the same resolution, the Security Council requested the Secretary-General to complete, by 30 April 2017, the withdrawal of all uniformed and civilian UNOCI components, other than those required to complete the Operation's closure from 1 May to 30 June 2017.

B. Resource requirements

10. The proposed budget for UNOCI for the period from 1 July 2016 to 30 June 2017 amounts to $320,709,000 gross ($313,254,500 net), representing a decrease of $82,085,300, or 20.4 per cent in gross terms, compared with the appropriation for 2015/16. The budget provides for the deployment of 192 military observers, 3,808 military contingent personnel, 500 United Nations police officers, 1,000 formed police personnel, 346 international staff, 698 national staff, 147 United Nations Volunteers and 8 government-provided personnel (see A/70/753, summary).

11. Pursuant to Security Council resolution 2284 (2016), the Advisory Committee received a letter dated 2 May 2016 from the Controller, indicating that, at present, the Secretariat is reviewing the impact of the Council resolution on the financing of UNOCI. According to the Controller, the budget performance report for the 2015/16 period will reflect the impact of the Council's resolution on the expenditure for that period, should there be any, and the Secretary-General will present a revised budget proposal for 2016/17 for consideration by the General Assembly in the main part of its seventy-first session. **On the basis of the information provided by the Controller, indicating the forthcoming submission of a revised budget proposal, the Advisory Committee does not consider it appropriate to make any recommendations on the present budget proposal for the full financial period 2016/17 at this time, and instead recommends that the General Assembly authorize the Secretary-General to enter into commitments with assessment in the amount of $160,354,500 (equal to half of the proposed budget for 2016/17) for the maintenance of UNOCI for the six-month period from 1 July 2016 to 31 December 2016. The Committee looks forward to receiving the revised budget proposal of the Secretary-General for UNOCI for 2016/17 for the Assembly's consideration in the main part of its seventy-first session.**

V. Conclusion

12. The actions to be taken by the General Assembly in connection with the financing of UNOCI for the period from 1 July 2014 to 30 June 2015 are set out in paragraph 92 of the performance report of the Operation (A/70/586). **The Advisory Committee recommends that the unencumbered balance of $32,058,100 with respect to the period from 1 July 2014 to 30 June 2015, as well as other income and adjustments for the period ended 30 June 2015 in the amount of $13,639,400, be credited to Member States.**

13. The actions to be taken by the General Assembly in connection with the financing of UNOCI for the period from 1 July 2016 to 30 June 2017 are set out in paragraph 81 of the proposed budget of the Secretary-General (A/70/753). **In view of the most recent decision of the Security Council in its resolution 2284 (2016) and the letter of the Controller dated 2 May 2016, the Committee recommends that the General Assembly** (see also para. 11 above):

(a) **Authorize the Secretary-General to enter into commitments in the amount of $160,354,500 (equal to half of the proposed budget for 2016/17), for the maintenance of UNOCI for the six-month period from 1 July 2016 to 31 December 2016;**

(b) **Assess the amount of $160,354,500 for the period from 1 July 2016 to 31 December 2016.**

14. **The Advisory Committee further recommends that the General Assembly take note of the Secretary-General's intention to submit a revised budget proposal for 2016/17 reflecting the decision of the Security Council contained in its resolution 2284 (2016) in the main part of the seventy-first session of the General Assembly.**

Documentation

- Report of the Secretary-General on the budget performance of the United Nations Operation in Côte d'Ivoire for the period from 1 July 2014 to 30 June 2015 (A/70/586)
- Report of the Secretary-General on the budget for the United Nations Operation in Côte d'Ivoire for the period from 1 July 2016 to 30 June 2017 (A/70/753)
- Financial report and audited financial statements for the 12-month period from 1 July 2014 to 30 June 2015 and report of the Board of Auditors on United Nations peacekeeping operations (A/70/5 (Vol. II))
- Report of the Advisory Committee on Administrative and Budgetary Questions on the cross-cutting issues related to the United Nations peacekeeping operations (A/70/742)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the budget performance for the period from 1 July 2013 to 30 June 2014 and proposed budget for the period from 1 July 2015 to 30 June 2016 of the United Nations Operation in Côte d'Ivoire (A/69/839/Add.13)

- General Assembly resolutions 68/285 and 69/258 A and B on the financing of the United Nations Operation in Côte d'Ivoire
- Security Council resolutions 2226 (2015) and 2284 (2016)